

SB0061



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB0061

Introduced 1/26/2005, by Sen. Don Harmon

SYNOPSIS AS INTRODUCED:

20 ILCS 2310/2310-359 new

30 ILCS 105/5.640 new

35 ILCS 5/507EE new

35 ILCS 5/509

from Ch. 120, par. 5-509

35 ILCS 5/510

from Ch. 120, par. 5-510

Amends the Illinois Income Tax Act. Creates a tax checkoff for the Illinois Brain Tumor Research Fund. Amends the State Finance Act to create the Fund. Amends the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois. Provides that, from appropriations to the Department from the Fund, the Department shall make grants to the American Brain Tumor Association for the purpose of research dedicated to the elimination of brain tumors. Effective immediately.

LRB094 06052 MKM 36113 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Department of Public Health Powers and
5 Duties Law of the Civil Administrative Code of Illinois is
6 amended by adding Section 2310-359 as follows:

7 (20 ILCS 2310/2310-359 new)

8 Sec. 2310-359. The Illinois Brain Tumor Research Fund. The
9 Illinois Brain Tumor Research Fund is hereby created as a
10 special fund in the State treasury. From appropriations to the
11 Department from the Fund, the Department shall make grants to
12 the American Brain Tumor Association for the purpose of
13 research dedicated to the elimination of brain tumors.

14 Section 10. The State Finance Act is amended by adding
15 Section 5.640 as follows:

16 (30 ILCS 105/5.640 new)

17 Sec. 5.640. The Illinois Brain Tumor Research Fund.

18 Section 15. The Illinois Income Tax Act is amended by
19 adding Section 507EE and by changing Sections 509 and 510 as
20 follows:

21 (35 ILCS 5/507EE new)

22 Sec. 507EE. The Illinois Brain Tumor Research checkoff. For
23 taxable years ending on or after December 31, 2005, the
24 Department shall print on its standard individual income tax
25 form a provision indicating that if the taxpayer wishes to
26 contribute to the Illinois Brain Tumor Research Fund, as
27 authorized by this amendatory Act of the 94th General Assembly,
28 he or she may do so by stating the amount of the contribution

1 (not less than \$1) on the return and that the contribution will
2 reduce the taxpayer's refund or increase the amount of payment
3 to accompany the return. Failure to remit any amount of
4 increased payment shall reduce the contribution accordingly.
5 This Section shall not apply to any amended return.

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

7 Sec. 509. Tax checkoff explanations. All individual income
8 tax return forms shall contain appropriate explanations and
9 spaces to enable the taxpayers to designate contributions to
10 the following funds: the Child Abuse Prevention Fund, the
11 Illinois Wildlife Preservation Fund (as required by the
12 Illinois Non-Game Wildlife Protection Act), the Alzheimer's
13 Disease Research Fund (as required by the Alzheimer's Disease
14 Research Act), the Assistance to the Homeless Fund (as required
15 by this Act), the Penny Severns Breast and Cervical Cancer
16 Research Fund, the National World War II Memorial Fund, the
17 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS)
18 Research Fund, the Multiple Sclerosis Assistance Fund, the
19 Leukemia Treatment and Education Fund, the World War II
20 Illinois Veterans Memorial Fund, the Korean War Veterans
21 National Museum and Library Fund, the Illinois Military Family
22 Relief Fund, the Illinois Veterans' Homes Fund, ~~and~~ the Asthma
23 and Lung Research Fund, and the Illinois Brain Tumor Research
24 Fund.

25 Each form shall contain a statement that the contributions
26 will reduce the taxpayer's refund or increase the amount of
27 payment to accompany the return. Failure to remit any amount of
28 increased payment shall reduce the contribution accordingly.

29 If, on October 1 of any year, the total contributions to
30 any one of the funds made under this Section do not equal
31 \$100,000 or more, the explanations and spaces for designating
32 contributions to the fund shall be removed from the individual
33 income tax return forms for the following and all subsequent
34 years and all subsequent contributions to the fund shall be
35 refunded to the taxpayer.

1 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
2 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
3 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
4 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

5 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

6 Sec. 510. Determination of amounts contributed. The
7 Department shall determine the total amount contributed to each
8 of the following: the Child Abuse Prevention Fund, the Illinois
9 Wildlife Preservation Fund, the Assistance to the Homeless
10 Fund, the Alzheimer's Disease Research Fund, the Penny Severns
11 Breast and Cervical Cancer Research Fund, the National World
12 War II Memorial Fund, the Prostate Cancer Research Fund, the
13 Illinois Military Family Relief Fund, the Lou Gehrig's Disease
14 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund,
15 the Leukemia Treatment and Education Fund, the World War II
16 Illinois Veterans Memorial Fund, the Korean War Veterans
17 National Museum and Library Fund, the Illinois Veterans' Homes
18 Fund, ~~and~~ the Asthma and Lung Research Fund, and the Illinois
19 Brain Tumor Research Fund; and shall notify the State
20 Comptroller and the State Treasurer of the amounts to be
21 transferred from the General Revenue Fund to each fund, and
22 upon receipt of such notification the State Treasurer and
23 Comptroller shall transfer the amounts.

24 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
25 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
26 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
27 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

28 Section 99. Effective date. This Act takes effect upon
29 becoming law.